

## **Requirements for materials submitted for publication in the journal «Proceedings of the International Banking Institute»**

Scientific articles submitted for publication in the journal must conform to the General direction of the publication: economic science. Since 2017 the journal is included into the approved List of leading reviewed scientific journals and publications issued in the Russian Federation affiliated to Ministry of education and science, where the articles are accepted for publication of the basic results of dissertations competing for a Candidate of Science and Doctor of Science degree in the following disciplines – economics, specialties: 08.00.01 Economic theory; 08.00.05 Economics and national economy management; 08.00.10 Finance, monetary circulation and credit; 08.00.14 World economy.

In accordance with the Order of the Ministry of Education and Science of the Russian Federation dated February 24, 2021 No. 118 "On approval of the nomenclature of scientific specialties for which academic degrees are awarded, and Amendments to the Regulations on the Council for the Defense of Dissertations for the degree of Candidate of Sciences, for the degree of Doctor of Sciences, approved by the Order of the Ministry of Education and Science of the Russian Federation of Sciences dated November 10, 2017. N 1093" scientific articles are accepted in the following scientific specialties: 5.2.1. Economic theory (economic sciences); 5.2.3. Regional and sectoral economics (economic sciences); 5.2.4. Finance (economic sciences); 5.2.5. World economy (economic sciences).

### **The basic requirements for articles submitted for publication in the journal:**

1. Articles in Russian or English with volume of not less than 8 A4 pages (including bibliography, without abstract and key words) in a file with the extension \*.doc (Times New Roman font, 14 points; page settings: bottom margin – 2 cm; upper margin – 2 cm; right margin – 2 cm; left margin – 2.5 cm; the paragraph is aligned on width, indentation left and right – 0 PT, indent – 1,25 cm, interval is 0 PT, line spacing – a multiplier of 1.2); the pages are not numbered.

2. The paper should contain the results of previously unpublished scientific research, theoretical, practical design, ready to use and relevant at present stage of scientific development.

3. In addition to the email address you need to send the following materials:

1. the text of the article in Russian or English in electronic form; file format: \*.doc, according to the requirements to the structure and content of the article with the obligatory indication of contact phones.
2. Information about author (authors) of the article in Russian and English; no more than 3 authors;
3. abstract (100-150 words depending on the size of the article) and key words (no more than 7 words) in Russian and English.

4. Article submission guidelines:

- The UDC number (font size 12, normal);
- Name in capital letters on Russian and English (font times New Roman, size – 16, line spacing fixed – 20 points; prior to paragraph – 10 points; then 10 points);
- Name of the chief author, name of the co-author 2 (кегль 12) indicating the academic degree, academic title; below, under the numbers 1, 2, etc. specify the faculty/chair, name of the institution where the author is a staff member; city, country;
- Address for correspondence (font size 12): name of corresponding author, address with postcode, city, country;
- Phone, e-mail (font size 12);
- Abstract (font size 12);
- Key words (font size 12);
- Main text (font size 14);
- The text of the article should be structured using the headings of the relevant sections: introduction, goal and objectives of the study, materials, methods and objects of research, research results, conclusions (note subheadings bold), list of references. It is possible to use other headings in the main part of the article, while the introduction and conclusions are required;

- The bibliographic list (font size 12); (size 12, sparse, the author's name is in bold, the remaining data is normal). The list of references is required and should include at least 5-7 sources, including foreign ones; he issued a General list at the end of the article and is given in the Russian language and in transliteration (Latin). Literature shall be furnished in accordance with GOST 7.1-2003 or GOST R 7.0.5-2008. References to foreign sources shall be in accordance with the Harvard style. The list is compiled in accordance with the sequence of references in the text (in order of citation). References in the text are given in square brackets, e.g. [1];
- figures and graphs should have a clear picture and to be maintained in black-and-white color scheme; graphic and tabular material should be submitted only in Word format without the use of scanning, colored background, framework; for charts to apply different shading; the font size – 10 or 11 pt; mathematical formulas are made out through the editor of formulas Microsoft Equation, and its number is stamped on the right side.

5. The authors of submissions are responsible for the selection and accuracy of facts, quotations, economic and statistical data, proper names, geographical names. The submitted materials must be original and not previously published. At a reprint the reference to journal obligatory.

6. The editorial Board reserves the right to make editorial changes in the original text (do not change the meaning).

7. In case of failure to comply with these requirements, the editorial Board has the right to reject the manuscript.

8. The manuscript is a subject of mandatory review by the Institute of the reviewers of IBI.

9. Fee for review and publication of articles is not charged.

10. In each journal publication of only one article of the same author (co-author) is allowed.

11. Articles received and accepted for publication will not be returned.

The editorial Board reserves the right to reject the articles that do not meet these requirements, as well as the right of reproduction enjoyed by authors (publication, reproduction) without limitation of copies. By submitting material to the journal, the authors agree to this condition.

# Образец оформления статьи в «Ученых записках МБИ»

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Текст аннотации (100–150 слов).

*Ключевые слова.*

**Введение.** Текст статьи [1].

**Цель исследования.** Текст статьи [2].

**Материалы, методы и объекты исследования.** Текст статьи [3].

**Результаты исследования.** Текст статьи [4].

**Выводы.** Текст статьи [5].

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2. **Лобанова И.А., Круглова И.А.** Система экологического менеджмента как инструмент национальной экономической безопасности// Ученые записки Международного банковского института. – 2017. – № 19. – С. 37–44.

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## Пример оформления статьи

УДК: 336.051

# ПРОГНОЗИРОВАНИЕ СОСТОЯНИЯ БУХГАЛТЕРСКОГО БАЛАНСА С НЕНУЛЕВЫМ УРОВНЕМ ДОВЕРИЯ НА ОСНОВЕ ОДНОФАКТОРНОЙ ЛИНЕЙНОЙ РЕГРЕССИИ

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### **Аннотация**

Предметом исследования являются особенности финансового прогнозирования. При этом работа имеет своей целью обоснование заявленного в теме подхода с использованием интервальных прогнозных оценок выручки от реализации продукции. В исследовании используется инструментарий математической статистики и теории вероятностей. Предложен подход к проектированию бухгалтерского баланса, опирающийся на трехуровневую методику обоснования надежности и двухуровневую методику интервального прогнозирования. Методика обоснования надежности предполагает проверку гипотезы о неслучайной связи между: 1) возможными во времени оценками выручки от реализации продукции; 2) возможными во времени коэффициентами динамики выручки от реализации продукции; 3) возможными оценками выручки от реализации продукции и возможными оценками статьи бухгалтерского баланса. Методика интервального прогнозирования предполагает математически формализованное обоснование: 1) выручки от реализации продукции с помощью экстраполяции; 2) состояния бухгалтерского баланса посредством однофакторной линейной регрессии. Представленный подход может быть востребован предприятиями реального сектора экономики (где основной формой дохода является выручка от реализации продукции) для оценки необходимого им размера хозяйственных средств и соответствующего объема источников финансирования, без чего затруднительно добиться получения прогнозной величины выручки от реализации продукции. Разработанный подход дает возможность обоснования уровня доверия и интервального прогнозирования состояния бухгалтерского баланса.

### **Ключевые слова**

Бухгалтерский баланс, выручка от реализации продукции, ненулевой уровень доверия, однофакторная линейная регрессия, экстраполяция, коэффициент динамики.

# **FORECASTING OF THE BALANCE SHEET WITH A NON-ZERO TRUST LEVEL ON THE BASIS OF UNIVARIATE LINEAR REGRESSION**

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## **Abstract**

The subject of research is financial forecasting. The work has as its objective the development stated in the subject of the approach using interval forecasts of revenues from product sales. The study used tools of mathematical statistics and probability theory. An approach to the design of the balance sheet is proposed, based on a three-level method for justifying reliability and a two-level method for interval forecasting. The method of substantiating reliability involves testing the hypothesis of a nonrandom relationship between: 1) possible in time estimates of revenues from the sale of products; 2) possible in time factors of the dynamics of revenue from the sale of products; 3) possible estimates of the proceeds from the sale of products and possible estimates of the balance sheet item. The method of interval forecasting assumes a mathematically formalized justification: 1) proceeds from the sale of products through extrapolation; 2) the state of the balance sheet through a single-factor linear regression. The presented approach can be used by enterprises of the real sector of the economy (where the main form of income is the revenue from sales) to estimate the necessary size of the economic tools and the appropriate level of funding sources, without which it is difficult to obtain the forecast value of revenue from sales of products. The developed approach makes it possible to justify the level of confidence and interval forecasting of the state of the balance sheet.

## **Keywords**

Balance Sheet, Revenue from Sales of Products, Non-Zero Level of Trust, Univariate Linear Regression, Extrapolation, Dynamic Coefficient.

**Введение.** Текст статьи [1].

**Цель исследования.** Текст статьи [2].

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**Результаты исследования.** Текст статьи [4].

**Выводы.** Текст статьи [5].

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